

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specific purposes.

City Constable Court Costs Fund accounts for City Court cost fees collected from serving the execution of civil papers, garnishment fees and assessments required to maintain the City Constable's office.

Mosquito Abatement and Rodent Control Fund accounts for the special property tax levy required to cover the cost of controlling mosquitoes and rodents.

Library Board of Control Fund accounts for the special property tax levy required to fund the operation, maintenance and expansion of the East Baton Rouge Parish Library System.

Downtown Development District accounts for the special property tax levied within the district for education, planning, traffic, security, promotion and development of the district.

Gaming Enforcement Division Fund accounts for monies collected from the 5% bingo assessment fee collected for the purpose of funding the enforcement and administration of guidelines and regulations relative to the playing of charitable bingo by licensed organizations.

Animal Control Center Fund accounts for monies collected from services rendered in licensing and leashing of small animals.

Federal Forfeited Property Fund accounts for the cash proceeds received from federal seizures and forfeitures, as well as any interest earned on these funds, according to accounting guidelines of the U.S. Attorney General's Office.

East Baton Rouge Parish Communications District was created to provide citizens of East Baton Rouge Parish with Enhanced 911, a computer aided telephone dispatch system that processes incoming requests for emergency assistance, and provides instructions in first aid to the caller.

Emergency Medical Services Fund accounts for the special property tax levy required to maintain emergency medical services in East Baton Rouge Parish.

Fire Department Pay Enhancement Fund accounts for the special property tax levied within the City of Baton Rouge to fund increases in salaries and benefits for the City of Baton Rouge Municipal Fire personnel.

Consolidated Road Lighting District No. 1 accounts for the special property tax levy required to provide street and road lights within the district.

Parish Transportation Fund accounts for receipts from the State Shared Revenue-Parish Transportation Fund as authorized by the Louisiana Revised Statute 48:751 to be used primarily for road improvement and mass transit.

Continued

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

Parish Street Maintenance Fund accounts for the portion (40%) of the one-half of one percent sales tax levied for the sole purpose of public road and street repair within East Baton Rouge Parish.

Consolidated Garbage Service District No. 1 accounts for the special property tax levy required to maintain waste collection and disposal services for the parish rural area.

Grants Fund accounts for the receipts and disbursements of Federal and State grants.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

City Sales Tax Bonds Debt Service Fund accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 1992, 1992A, 1993, 1997, 1998A and 2001A Public Improvement Sales Tax Bonds of the City of Baton Rouge. Also accounts for the portion of the bonds issued for the purpose of advance refunding certain outstanding obligations of the City-Parish.

Parish Sales Tax Bonds Debt Service Fund accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 1998C Public Improvement Sales Tax Bonds of the Parish of East Baton Rouge. Also accounts for the portion of the bonds issued for the purpose of advance refunding certain outstanding obligations of the City-Parish.

State and Local Government Securities Debt Service Fund accounts for the portion of the 1997 City Sales Tax Revenue Bonds which were previously being paid from the 1997 Passenger Facility Charge Intergovernmental Obligation from the Greater Baton Rouge Airport District to the General Fund. The proceeds reserved for refunding of the 1997 note were placed in State and Local Government Series securities (SLGS), where they will be used to service the original 1997 City Bonds.

Taxable Refunding Bonds Debt Service Fund accounts for the payment of principal, interest, and related charges for the 2002A Fixed Rate Taxable Refunding Bonds and the 2002B Fixed Rate Taxable Refunding Bonds.

Excess Revenue and Limited Tax Fund accounts for transfers from the general fund, special revenue funds, and capital projects funds for payment of interest and principal redemption requirements of capital leases, contracts, loans, notes, and bonds that do not require a vote of the general public.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2003

Special Revenue

	City Constable Court Costs	Mosquito Abatement and Rodent Control	Library Board of Control	Downtown Development District	Gaming Enforcement Division
ASSETS					
Cash and cash equivalents	\$ 23,964	\$ 336,339	\$ 15,573,802	\$ --	\$ 5,936
Investments	--	--	17,561,947	--	--
Property taxes receivable-net	--	241,586	2,271,762	98,149	--
Sales taxes receivable	--	--	--	--	--
Accounts receivable	--	--	--	--	--
Accrued interest receivable	--	726	47,687	--	3
Due from other governments	--	1,997,783	18,786,174	242,113	--
U.S. Housing and Urban Development loans receivable	--	--	--	--	--
Total assets	<u>\$ 23,964</u>	<u>\$ 2,576,434</u>	<u>\$ 54,241,372</u>	<u>\$ 340,262</u>	<u>\$ 5,939</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts and contracts payable	\$ 11,984	\$ 7,990	\$ 724,737	\$ 5,707	\$ 141
Due to other funds	--	--	17,497,219	277,388	--
Due to other governments	--	--	--	--	--
Accrued salaries payable	11,980	43,292	402,093	11,356	2,038
Deferred revenue	--	90,499	851,013	12,430	--
Deposits and escrow accounts	--	--	--	--	--
Total liabilities	<u>23,964</u>	<u>141,781</u>	<u>19,475,062</u>	<u>306,881</u>	<u>2,179</u>
Fund balances:					
Reserved for:					
Encumbrances	--	100,129	142,136	--	--
U.S. Housing and Urban Development loans	--	--	--	--	--
Debt service - principal	--	--	--	--	--
Debt service - interest	--	--	--	--	--
Subsequent year expenditures	--	199,780	9,440,190	--	--
Continuing projects	--	334,359	--	--	--
Unreserved:					
Designated for solid waste collection and disposal	--	--	--	--	--
Undesignated	--	1,800,385	25,183,984	33,381	3,760
Total fund balances	<u>--</u>	<u>2,434,653</u>	<u>34,766,310</u>	<u>33,381</u>	<u>3,760</u>
Total liabilities and fund balances	<u>\$ 23,964</u>	<u>\$ 2,576,434</u>	<u>\$ 54,241,372</u>	<u>\$ 340,262</u>	<u>\$ 5,939</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue						
Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transpor- tation
\$ 94,151	\$ 432,970	\$ 2,872,346	\$ 2,609,338	\$ --	\$ 2,088,362	\$ 2,531,493
--	--	--	2,942,445	--	--	2,854,663
--	--	--	614,563	801,780	56,195	--
--	--	--	--	--	--	--
--	--	--	1,031,910	--	--	--
37	524	3,490	8,973	--	2,751	6,686
9,000	--	361,157	5,082,081	5,943,964	533,434	303,124
--	--	--	--	--	--	--
<u>\$ 103,188</u>	<u>\$ 433,494</u>	<u>\$ 3,236,993</u>	<u>\$ 12,289,310</u>	<u>\$ 6,745,744</u>	<u>\$ 2,680,742</u>	<u>\$ 5,695,966</u>
\$ 8,881	\$ --	\$ 97,477	\$ 106,624	\$ 5,692	\$ 35,109	\$ 178,064
--	--	--	--	5,191,379	--	--
--	--	--	--	--	--	--
26,982	888	72,346	309,670	281,472	--	--
--	--	--	230,218	325,708	27,762	--
--	--	--	--	--	--	--
<u>35,863</u>	<u>888</u>	<u>169,823</u>	<u>646,512</u>	<u>5,804,251</u>	<u>62,871</u>	<u>178,064</u>
29,630	--	99,612	33,496	--	--	277,887
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	280,490	--	--	--	562,230
18,000	431,739	--	667,162	--	--	3,293,178
--	--	--	--	--	--	--
19,695	867	2,687,068	10,942,140	941,493	2,617,871	1,384,607
67,325	432,606	3,067,170	11,642,798	941,493	2,617,871	5,517,902
<u>\$ 103,188</u>	<u>\$ 433,494</u>	<u>\$ 3,236,993</u>	<u>\$ 12,289,310</u>	<u>\$ 6,745,744</u>	<u>\$ 2,680,742</u>	<u>\$ 5,695,966</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2003

	Special Revenue			
	Parish Street Maintenance	Consolidated Garbage Service District No. 1	Grants	Total
ASSETS				
Cash and cash equivalents	\$ 2,647,506	\$ 6,695,405	\$ 2,185,540	\$ 38,097,152
Investments	2,985,485	1,823,696	--	28,168,236
Property taxes receivable-net	--	514,105	--	4,598,140
Sales taxes receivable	1,296,575	--	--	1,296,575
Accounts receivable	--	434,186	--	1,466,096
Accrued interest receivable	7,179	11,507	3,607	93,170
Due from other governments	--	3,773,628	3,757,774	40,790,232
U.S. Housing and Urban Development loans receivable	--	--	4,187,675	4,187,675
Total assets	<u>\$ 6,936,745</u>	<u>\$ 13,252,527</u>	<u>\$ 10,134,596</u>	<u>\$ 118,697,276</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ 1,014,186	\$ 809,959	\$ 1,007,998	\$ 4,014,549
Due to other funds	--	--	--	22,965,986
Due to other governments	128,817	--	674	129,491
Accrued salaries payable	--	--	538,278	1,700,395
Deferred revenue	--	232,082	2,192,223	3,961,935
Deposits and escrow accounts	--	--	259,300	259,300
Total liabilities	<u>1,143,003</u>	<u>1,042,041</u>	<u>3,998,473</u>	<u>33,031,656</u>
Fund balances:				
Reserved for:				
Encumbrances	2,005,222	--	48,531	2,736,643
U.S. Housing and Urban Development loans	--	--	4,187,675	4,187,675
Debt service - principal	--	--	--	--
Debt service - interest	--	--	--	--
Subsequent year expenditures	377,440	651,510	--	11,511,640
Continuing projects	2,851,500	--	1,899,917	9,495,855
Unreserved:				
Designated for solid waste collection and disposal	--	11,558,976	--	11,558,976
Undesignated	559,580	--	--	46,174,831
Total fund balances	<u>5,793,742</u>	<u>12,210,486</u>	<u>6,136,123</u>	<u>85,665,620</u>
Total liabilities and fund balances	<u>\$ 6,936,745</u>	<u>\$ 13,252,527</u>	<u>\$ 10,134,596</u>	<u>\$ 118,697,276</u>

The accompanying notes are an integral part of this statement.

EXHIBIT C - 1
(Continued)

Debt Service

City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Taxable Refunding Bonds	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ 3,650,061	\$ 156,996	\$ 3,341,070	\$ --	\$ --	\$ 7,148,127	\$ 45,245,279
18,331,707	566,927	--	--	--	18,898,634	47,066,870
--	--	--	--	--	--	4,598,140
--	--	--	--	--	--	1,296,575
--	--	--	--	--	--	1,466,096
265,913	7,772	--	--	--	273,685	366,855
--	--	--	--	--	--	40,790,232
--	--	--	--	--	--	4,187,675
<u>\$ 22,247,681</u>	<u>\$ 731,695</u>	<u>\$ 3,341,070</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 26,320,446</u>	<u>\$ 145,017,722</u>
\$ 618	\$ 4,394	\$ --	\$ --	\$ --	\$ 5,012	\$ 4,019,561
--	--	--	--	--	--	22,965,986
--	--	--	--	--	--	129,491
--	--	--	--	--	--	1,700,395
--	--	--	--	--	--	3,961,935
--	--	--	--	--	--	259,300
<u>618</u>	<u>4,394</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>5,012</u>	<u>33,036,668</u>
--	--	--	--	--	--	2,736,643
--	--	--	--	--	--	4,187,675
14,454,167	678,750	3,332,167	--	--	18,465,084	18,465,084
7,792,896	48,551	8,903	--	--	7,850,350	7,850,350
--	--	--	--	--	--	11,511,640
--	--	--	--	--	--	9,495,855
--	--	--	--	--	--	11,558,976
--	--	--	--	--	--	46,174,831
<u>22,247,063</u>	<u>727,301</u>	<u>3,341,070</u>	<u>--</u>	<u>--</u>	<u>26,315,434</u>	<u>111,981,054</u>
<u>\$ 22,247,681</u>	<u>\$ 731,695</u>	<u>\$ 3,341,070</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 26,320,446</u>	<u>\$ 145,017,722</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Special Revenue				
	City Constable Court Costs	Mosquito Abatement and Rodent Control	Library Board of Control	Downtown Development District	Gaming Enforcement Division
REVENUES					
Taxes:					
Property	\$ --	\$ 2,329,646	\$ 21,906,845	\$ 342,687	\$ --
Sales	--	--	--	--	--
Licenses and permits	--	--	--	--	--
Intergovernmental revenues	21,046	--	--	--	3,600
Charges for services	438,660	--	83,261	--	76,954
Fines and forfeits	69,023	--	348,408	--	--
Investment earnings	(88)	19,543	522,680	(803)	29
Miscellaneous revenues	1,500	15,137	3,904	32,870	--
Total revenues	<u>530,141</u>	<u>2,364,326</u>	<u>22,865,098</u>	<u>374,754</u>	<u>80,583</u>
EXPENDITURES					
Current:					
General government	608,058	--	--	--	75,125
Public safety	--	--	--	--	--
Transportation	--	--	--	--	--
Sanitation	--	--	--	--	--
Health and welfare	--	2,624,863	--	--	--
Culture and recreation	--	--	15,567,140	--	--
Conservation and development	--	--	--	415,013	--
Debt service:					
Principal retirement	--	--	--	--	--
Interest and fiscal charges	--	--	--	--	--
Bond issuance costs	--	--	--	--	--
Capital outlay	--	89,956	46,758	--	--
Intergovernmental	--	--	--	--	--
Total expenditures	<u>608,058</u>	<u>2,714,819</u>	<u>15,613,898</u>	<u>415,013</u>	<u>75,125</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(77,917)</u>	<u>(350,493)</u>	<u>7,251,200</u>	<u>(40,259)</u>	<u>5,458</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	84,000	--	--	--	--
Transfers out	(6,083)	(33,725)	(3,637,952)	(5,547)	(1,698)
Proceeds of capital asset disposition	--	21,515	6,231	7	--
Total other financing sources and uses	<u>77,917</u>	<u>(12,210)</u>	<u>(3,631,721)</u>	<u>(5,540)</u>	<u>(1,698)</u>
Net change in fund balances	--	(362,703)	3,619,479	(45,799)	3,760
Fund balances, January 1	--	2,797,356	31,146,831	79,180	--
Fund balances, December 31	<u>\$ --</u>	<u>\$ 2,434,653</u>	<u>\$ 34,766,310</u>	<u>\$ 33,381</u>	<u>\$ 3,760</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue						
Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transpor- tation
\$ --	\$ --	\$ --	\$ 5,926,292	\$ 7,163,462	\$ 606,551	\$ --
--	--	--	--	--	--	--
346,311	--	--	--	--	--	--
--	--	--	--	--	74,854	2,851,644
107,129	--	2,638,126	5,205,474	--	--	--
--	414,616	--	--	--	--	--
459	3,337	31,346	103,622	(22,817)	31,309	61,290
53,218	--	29	439,504	--	--	--
507,117	417,953	2,669,501	11,674,892	7,140,645	712,714	2,912,934
--	--	--	--	--	--	--
--	71,125	2,863,469	9,420,707	6,731,702	--	--
--	--	--	--	--	1,060,935	452,350
--	--	--	--	--	--	--
1,071,541	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
14,815	39,334	102,804	446,840	--	--	1,575,437
--	--	--	--	--	--	947,230
1,086,356	110,459	2,966,273	9,867,547	6,731,702	1,060,935	2,975,017
(579,239)	307,494	(296,772)	1,807,345	408,943	(348,221)	(62,083)
641,980	--	493,066	--	--	--	--
(20,877)	--	(36,467)	(1,197,224)	--	--	--
270	--	--	3,492	--	--	--
621,373	--	456,599	(1,193,732)	--	--	--
42,134	307,494	159,827	613,613	408,943	(348,221)	(62,083)
25,191	125,112	2,907,343	11,029,185	532,550	2,966,092	5,579,985
\$ 67,325	\$ 432,606	\$ 3,067,170	\$ 11,642,798	\$ 941,493	\$ 2,617,871	\$ 5,517,902

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

		Special Revenue		
	Parish Street Maintenance	Consolidated Garbage Service District No. 1	Grants	Total
REVENUES				
Taxes:				
Property	\$ --	\$ 4,445,545	\$ --	\$ 42,721,028
Sales	13,089,867	--	--	13,089,867
Licenses and permits	--	--	--	346,311
Intergovernmental revenues	--	782,990	35,013,602	38,747,736
Charges for services	--	5,812,575	--	14,362,179
Fines and forfeits	--	--	--	832,047
Investment earnings	74,355	124,516	27,850	976,628
Miscellaneous revenues	--	--	2,857,596	3,403,758
Total revenues	<u>13,164,222</u>	<u>11,165,626</u>	<u>37,899,048</u>	<u>114,479,554</u>
EXPENDITURES				
Current:				
General government	--	--	30,049	713,232
Public safety	--	--	2,614,243	21,701,246
Transportation	13,286,689	--	146,047	14,946,021
Sanitation	--	10,091,173	--	10,091,173
Health and welfare	--	--	1,573,092	5,269,496
Culture and recreation	--	--	110,247	15,677,387
Conservation and development	--	--	33,407,406	33,822,419
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Bond issuance costs	--	--	--	--
Capital outlay	--	--	2,518,856	4,834,800
Intergovernmental	--	--	--	947,230
Total expenditures	<u>13,286,689</u>	<u>10,091,173</u>	<u>40,399,940</u>	<u>108,003,004</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(122,467)</u>	<u>1,074,453</u>	<u>(2,500,892)</u>	<u>6,476,550</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	252,202	1,471,248
Transfers out	--	(1,079,530)	(372,821)	(6,391,924)
Proceeds of capital asset disposition	--	--	10,155	41,670
Total other financing sources and uses	<u>--</u>	<u>(1,079,530)</u>	<u>(110,464)</u>	<u>(4,879,006)</u>
Net change in fund balances	(122,467)	(5,077)	(2,611,356)	1,597,544
Fund balances, January 1	<u>5,916,209</u>	<u>12,215,563</u>	<u>8,747,479</u>	<u>84,068,076</u>
Fund balances, December 31	<u>\$ 5,793,742</u>	<u>\$ 12,210,486</u>	<u>\$ 6,136,123</u>	<u>\$ 85,665,620</u>

The accompanying notes are an integral part of this statement.

Debt Service						
City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Taxable Refunding Bonds	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 42,721,028
14,858,518	628,620	--	--	--	15,487,138	28,577,005
--	--	--	--	--	--	346,311
--	--	--	--	--	--	38,747,736
--	--	--	--	--	--	14,362,179
--	--	--	--	--	--	832,047
701,198	21,044	175,384	1,879	--	899,505	1,876,133
--	--	--	--	--	--	3,403,758
<u>15,559,716</u>	<u>649,664</u>	<u>175,384</u>	<u>1,879</u>	<u>--</u>	<u>16,386,643</u>	<u>130,866,197</u>
--	--	--	--	--	--	713,232
--	--	--	--	--	--	21,701,246
--	--	--	--	--	--	14,946,021
--	--	--	--	--	--	10,091,173
--	--	--	--	--	--	5,269,496
--	--	--	--	--	--	15,677,387
--	--	--	--	--	--	33,822,419
9,210,000	505,000	--	2,115,000	2,299,770	14,129,770	14,129,770
6,274,835	144,747	--	2,611,218	74,191	9,104,991	9,104,991
--	--	--	354,959	--	354,959	354,959
--	--	--	--	--	--	4,834,800
--	--	--	--	--	--	947,230
<u>15,484,835</u>	<u>649,747</u>	<u>--</u>	<u>5,081,177</u>	<u>2,373,961</u>	<u>23,589,720</u>	<u>131,592,724</u>
<u>74,881</u>	<u>(83)</u>	<u>175,384</u>	<u>(5,079,298)</u>	<u>(2,373,961)</u>	<u>(7,203,077)</u>	<u>(726,527)</u>
--	--	--	4,125,186	2,373,961	6,499,147	7,970,395
--	--	(1,001,484)	--	--	(1,001,484)	(7,393,408)
--	--	--	--	--	--	41,670
<u>--</u>	<u>--</u>	<u>(1,001,484)</u>	<u>4,125,186</u>	<u>2,373,961</u>	<u>5,497,663</u>	<u>618,657</u>
74,881	(83)	(826,100)	(954,112)	--	(1,705,414)	(107,870)
22,172,182	727,384	4,167,170	954,112	--	28,020,848	112,088,924
<u>\$ 22,247,063</u>	<u>\$ 727,301</u>	<u>\$ 3,341,070</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 26,315,434</u>	<u>\$ 111,981,054</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 3

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Taxes:				
General property taxes	\$ 3,835	\$ --	\$ 3,835	\$ 3,835
General sales and use taxes	92,027,723	17,665,971	109,693,694	108,717,860
Total taxes	92,031,558	17,665,971	109,697,529	108,721,695
Intergovernmental revenues:				
Federal grants:				
U. S. Federal Transit Authority	--	556,467	556,467	556,467
State grants:				
Department of Public Safety and Corrections	18,501,459	5,050,669	23,552,128	31,987,498
Department of Transportation and Development	12,178,472	1,589,938	13,768,410	14,278,699
Louisiana State Capital Outlay Bill	3,463,914	5,139,842	8,603,756	13,750,000
Department of Treasury	1,161,000	--	1,161,000	1,161,000
Pride Fire Protection District	10,353	--	10,353	10,353
E.B.R. Parish Sheriff	268,378	231,622	500,000	500,000
Total intergovernmental revenues	35,583,576	12,568,538	48,152,114	62,244,017
Charges for Services:				
District court civil and criminal fees	--	639,739	639,739	--
Investment earnings	13,702,553	1,036,859	14,739,412	13,710,785
Miscellaneous revenues:				
Interest earned on assessments	4,984	--	4,984	4,984
Lease of old pistol range land	325,000	--	325,000	325,000
Special assessments	31,332	22	31,354	31,332
Contributions from private business	919,509	249,309	1,168,818	890,869
Contributions from government agencies	24,138	--	24,138	12,637
Donations	278,360	--	278,360	278,360
Total miscellaneous revenues	1,583,323	249,331	1,832,654	1,543,182
Total revenues	142,901,010	32,160,438	175,061,448	186,219,679
EXPENDITURES				
Land	12,685,425	4,284,094	16,969,519	26,506,404
Buildings	53,012,351	8,421,346	61,433,697	79,906,489
Improvements other than buildings	109,247,289	32,585,558	141,832,847	205,978,111
Equipment	10,844,428	2,904,003	13,748,431	20,994,025
Other	345,204	--	345,204	338,933
Total expenditures	186,134,697	48,195,001	234,329,698	333,723,962
Excess (deficiency) of revenues over (under) expenditures	(43,233,687)	(16,034,563)	(59,268,250)	(147,504,283)
OTHER FINANCING SOURCES (USES)				
Transfers in	119,653,119	20,535,918	140,189,037	140,189,037
Transfers out	(32,456,883)	(10,552,143)	(43,009,026)	(51,497,068)
Proceeds from long term debt	54,188,517	--	54,188,517	54,188,517
Increase in long term lease	4,763,584	--	4,763,584	4,763,584
Total other financing sources and uses	146,148,337	9,983,775	156,132,112	147,644,070
Net change in fund balances	\$ 102,914,650	(6,050,788)	\$ 96,863,862	\$ 139,787
Fund balances, January 1		102,914,650		
Fund balances, December 31		\$ 96,863,862		

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CITY CONSTABLE COURT COSTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 4

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 28,800	\$ 21,100	\$ 21,046	\$ (54)
Charges for services:				
Judiciary court costs	440,000	375,000	349,882	(25,118)
School security fees	25,000	25,000	21,417	(3,583)
Constable bench warrant fees	60,620	60,620	43,711	(16,909)
Evidence testing	20,000	20,000	23,230	3,230
Service of eviction notices	5,000	5,000	420	(4,580)
Total charges for services	550,620	485,620	438,660	(46,960)
Fines and forfeits:				
City court forfeitures	25,000	25,000	69,023	44,023
Investment earnings	--	--	(88)	(88)
Miscellaneous revenues:				
Other income	--	--	1,500	1,500
Total revenues	604,420	531,720	530,141	(1,579)
EXPENDITURES				
Current:				
General government:				
Judicial	604,420	609,637	608,058	1,579
Excess (deficiency) of revenues over (under) expenditures	--	(77,917)	(77,917)	--
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	--	84,000	84,000	--
Transfers out:				
General Fund	--	(6,083)	(6,083)	--
Total other financing sources and uses	--	77,917	77,917	--
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOSQUITO ABATEMENT AND RODENT CONTROL SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 2,154,380	\$ 2,154,380	\$ 2,329,646	\$ 175,266
Investment earnings	45,000	45,000	19,543	(25,457)
Miscellaneous revenues:				
Other income	20,000	20,000	15,137	(4,863)
Total revenues	2,219,380	2,219,380	2,364,326	144,946
EXPENDITURES				
Current:				
Health and welfare:				
Operations	2,310,860	2,877,135	2,624,863	252,272
Capital outlay	824,444	524,444	190,085	334,359
Total expenditures	3,135,304	3,401,579	2,814,948	586,631
Excess (deficiency) of revenues over (under) expenditures	(915,924)	(1,182,199)	(450,622)	731,577
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	--	(33,725)	(33,725)	--
Proceeds of capital asset disposition	3,000	3,000	21,515	18,515
Total other financing sources and uses	3,000	(30,725)	(12,210)	18,515
Net change in fund balances	(912,924)	(1,212,924)	(462,832)	750,092
Fund balances, January 1	2,797,356	2,797,356	2,797,356	--
Fund balances, December 31	\$ 1,884,432	\$ 1,584,432	\$ 2,334,524	\$ 750,092

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LIBRARY BOARD OF CONTROL SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 19,570,000	\$ 19,570,000	\$ 21,906,845	\$ 2,336,845
Charges for services:				
Library - copy machine	80,000	80,000	83,261	3,261
Fines and forfeits:				
Fines	283,000	283,000	348,408	65,408
Investment earnings	743,000	743,000	522,680	(220,320)
Miscellaneous revenues:				
Donations	5,000	5,000	3,240	(1,760)
Other income	500	500	664	164
Total miscellaneous revenues	5,500	5,500	3,904	(1,596)
Total revenues	20,681,500	20,681,500	22,865,098	2,183,598
EXPENDITURES				
Current:				
Culture and recreation:				
Operations	16,746,519	16,508,567	15,683,953	824,614
Capital outlay	112,620	112,620	72,081	40,539
Total expenditures	16,859,139	16,621,187	15,756,034	865,153
Excess (deficiency) of revenues over (under) expenditures	3,822,361	4,060,313	7,109,064	3,048,751
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	--	(227,215)	(227,215)	--
Grants Fund	--	(10,737)	(10,737)	--
Capital Projects Fund	(3,400,000)	(3,400,000)	(3,400,000)	--
Total transfers out	(3,400,000)	(3,637,952)	(3,637,952)	--
Proceeds of capital asset disposition	--	--	6,231	6,231
Total other financing sources and uses	(3,400,000)	(3,637,952)	(3,631,721)	6,231
Net change in fund balances	422,361	422,361	3,477,343	3,054,982
Fund balances, January 1	31,146,831	31,146,831	31,146,831	--
Fund balances, December 31	\$ 31,569,192	\$ 31,569,192	\$ 34,624,174	\$ 3,054,982

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOWNTOWN DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 351,000	\$ 351,000	\$ 342,687	\$ (8,313)
Investment earnings	(5,500)	(5,500)	(803)	4,697
Miscellaneous revenues:				
Donations	16,360	31,360	32,870	1,510
Total revenues	361,860	376,860	374,754	(2,106)
EXPENDITURES				
Current:				
Conservation and development:				
Operations	387,983	407,436	415,013	(7,577)
Excess (deficiency) of revenues over (under) expenditures	(26,123)	(30,576)	(40,259)	(9,683)
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	--	(5,547)	(5,547)	--
Proceeds of capital asset disposition	--	--	7	7
Total other financing sources and uses	--	(5,547)	(5,540)	7
Net change in fund balances	(26,123)	(36,123)	(45,799)	(9,676)
Fund balances, January 1	79,180	79,180	79,180	--
Fund balances, December 31	\$ 53,057	\$ 43,057	\$ 33,381	\$ (9,676)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GAMING ENFORCEMENT DIVISION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 3,600	\$ 3,600	\$ 3,600	\$ --
Charges for services:				
Gaming fees	72,750	72,750	76,954	4,204
Investment earnings	--	--	29	29
Total revenues	76,350	76,350	80,583	4,233
EXPENDITURES				
Current:				
General government:				
Operations	76,350	74,652	75,125	(473)
Excess (deficiency) of revenues over (under) expenditures	--	1,698	5,458	3,760
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	--	(1,698)	(1,698)	--
Net change in fund balances	--	--	3,760	3,760
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ 3,760	\$ 3,760

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ANIMAL CONTROL CENTER SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits:				
Licenses	\$ 338,000	\$ 338,000	\$ 346,311	\$ 8,311
Charges for services:				
Shelter income	59,940	59,940	69,795	9,855
Outside sales	15,000	15,000	12,665	(2,335)
Veterinary services	30,000	30,000	24,669	(5,331)
Total charges for services	104,940	104,940	107,129	2,189
Investment earnings	1,200	1,200	459	(741)
Miscellaneous revenues:				
Contributions from government agencies	44,000	44,000	9,167	(34,833)
Donations	--	14,500	44,051	29,551
Total miscellaneous revenues	44,000	58,500	53,218	(5,282)
Total revenues	488,140	502,640	507,117	4,477
EXPENDITURES				
Current:				
Health and welfare:				
Operations	1,037,570	1,064,493	1,071,541	(7,048)
Capital outlay	10,613	77,363	44,445	32,918
Total expenditures	1,048,183	1,141,856	1,115,986	25,870
Excess (deficiency) of revenues over (under) expenditures	(560,043)	(639,216)	(608,869)	30,347
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	549,430	641,980	641,980	--
Transfers out:				
General Fund	--	(20,877)	(20,877)	--
Proceeds of capital asset disposition	--	--	270	270
Total other financing sources	549,430	621,103	621,373	270
Net change in fund balances	(10,613)	(18,113)	12,504	30,617
Fund balances, January 1	25,191	25,191	25,191	--
Fund balances, December 31	\$ 14,578	\$ 7,078	\$ 37,695	\$ 30,617

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FEDERAL FORFEITED PROPERTY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 10

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits:				
Forfeited property	\$ 62,500	\$ 414,616	\$ 414,616	\$ --
Investment earnings	--	2,470	3,337	867
Total revenues	62,500	417,086	417,953	867
EXPENDITURES				
Current:				
Public safety:				
Dedicated funds	65,419	128,834	71,125	57,709
Capital outlay	--	413,364	39,334	374,030
Total expenditures	65,419	542,198	110,459	431,739
Excess (deficiency) of revenues over (under) expenditures	(2,919)	(125,112)	307,494	432,606
Fund balances, January 1	125,112	125,112	125,112	--
Fund balances, December 31	\$ 122,193	\$ --	\$ 432,606	\$ 432,606

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 11

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services:				
Enhanced 911	\$ 2,801,000	\$ 2,801,000	\$ 2,638,126	\$ (162,874)
Investment earnings	--	--	31,346	31,346
Miscellaneous revenues:				
Other income	--	--	29	29
Total revenues	<u>2,801,000</u>	<u>2,801,000</u>	<u>2,669,501</u>	<u>(131,499)</u>
EXPENDITURES				
Current:				
Public safety:				
Communications	3,130,140	3,107,295	2,884,664	222,631
Capital outlay	<u>195,000</u>	<u>181,378</u>	<u>181,221</u>	<u>157</u>
Total expenditures	<u>3,325,140</u>	<u>3,288,673</u>	<u>3,065,885</u>	<u>222,788</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(524,140)</u>	<u>(487,673)</u>	<u>(396,384)</u>	<u>91,289</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Emergency Medical Services Fund	524,140	524,140	493,066	(31,074)
Transfers out:				
General Fund	--	(36,467)	(36,467)	--
Total other financing sources and uses	<u>524,140</u>	<u>487,673</u>	<u>456,599</u>	<u>(31,074)</u>
Net change in fund balances	--	--	60,215	60,215
Fund balances, January 1	<u>2,907,343</u>	<u>2,907,343</u>	<u>2,907,343</u>	<u>--</u>
Fund balances, December 31	<u>\$ 2,907,343</u>	<u>\$ 2,907,343</u>	<u>\$ 2,967,558</u>	<u>\$ 60,215</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 12

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 5,483,560	\$ 5,483,560	\$ 5,926,292	\$ 442,732
Charges for services:				
Emergency transport charges	4,752,000	4,752,000	5,205,474	453,474
Investment earnings	148,670	148,670	103,622	(45,048)
Miscellaneous revenues:				
Other income	25,950	25,950	439,504	413,554
Total revenues	10,410,180	10,410,180	11,674,892	1,264,712
EXPENDITURES				
Current:				
Public safety:				
Operations	10,233,940	9,695,334	9,454,203	241,131
Capital outlay	513,424	872,872	446,840	426,032
Total expenditures	10,747,364	10,568,206	9,901,043	667,163
Excess (deficiency) of revenues over (under) expenditures	(337,184)	(158,026)	1,773,849	1,931,875
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	--	(179,158)	(179,158)	--
East Baton Rouge Parish Communications District	(524,140)	(524,140)	(493,066)	31,074
Capital Projects Fund	--	(525,000)	(525,000)	--
Total transfers out	(524,140)	(1,228,298)	(1,197,224)	31,074
Proceeds of capital asset disposition	--	--	3,492	3,492
Total other financing sources and uses	(524,140)	(1,228,298)	(1,193,732)	34,566
Net change in fund balances	(861,324)	(1,386,324)	580,117	1,966,441
Fund balances, January 1	11,029,185	11,029,185	11,029,185	--
Fund balances, December 31	\$ 10,167,861	\$ 9,642,861	\$ 11,609,302	\$ 1,966,441

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BATON ROUGE FIRE DEPARTMENT PAY ENHANCEMENT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 13

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 6,499,270	\$ 6,499,270	\$ 7,163,462	\$ 664,192
Investment earnings	(175,000)	(175,000)	(22,817)	152,183
Total revenues	6,324,270	6,324,270	7,140,645	816,375
EXPENDITURES				
Current:				
Public safety:				
Operations	6,324,270	6,776,940	6,731,702	45,238
Excess (deficiency) of revenues over (under) expenditures	--	(452,670)	408,943	861,613
Fund balances, January 1	532,550	532,550	532,550	--
Fund balances, December 31	<u>\$ 532,550</u>	<u>\$ 79,880</u>	<u>\$ 941,493</u>	<u>\$ 861,613</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CONSOLIDATED ROAD LIGHTING DISTRICT NO. 1 SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 14

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 546,350	\$ 546,350	\$ 606,551	\$ 60,201
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	74,070	74,070	74,854	784
Investment earnings	40,000	40,000	31,309	(8,691)
Total revenues	660,420	660,420	712,714	52,294
EXPENDITURES				
Current:				
Transportation:				
Operations	1,160,420	1,160,420	1,060,935	99,485
Excess (deficiency) of revenues over (under) expenditures	(500,000)	(500,000)	(348,221)	151,779
Fund balances, January 1	2,966,092	2,966,092	2,966,092	--
Fund balances, December 31	\$ 2,466,092	\$ 2,466,092	\$ 2,617,871	\$ 151,779

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH TRANSPORTATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 15

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
State road fund	\$ 2,500,000	\$ 2,500,000	\$ 2,851,644	\$ 351,644
Investment earnings	90,000	90,000	61,290	(28,710)
Total revenues	2,590,000	2,590,000	2,912,934	322,934
EXPENDITURES				
Current:				
Transportation:				
Operations	1,435,481	1,435,481	552,250	883,231
Capital outlay	4,846,602	4,846,602	1,753,424	3,093,178
Intergovernmental	947,230	947,230	947,230	--
Total expenditures	7,229,313	7,229,313	3,252,904	3,976,409
Excess (deficiency) of revenues over (under) expenditures	(4,639,313)	(4,639,313)	(339,970)	4,299,343
Fund balances, January 1	5,579,985	5,579,985	5,579,985	--
Fund balances, December 31	\$ 940,672	\$ 940,672	\$ 5,240,015	\$ 4,299,343

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH STREET MAINTENANCE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 16

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 12,731,370	\$ 12,731,370	\$ 13,089,867	\$ 358,497
Investment earnings	60,000	60,000	74,355	14,355
Total revenues	12,791,370	12,791,370	13,164,222	372,852
EXPENDITURES				
Current:				
Transportation:				
Street maintenance	18,330,134	18,330,134	15,291,911	3,038,223
Excess (deficiency) of revenues over (under) expenditures	(5,538,764)	(5,538,764)	(2,127,689)	3,411,075
Fund balances, January 1	5,916,209	5,916,209	5,916,209	--
Fund balances, December 31	<u>\$ 377,445</u>	<u>\$ 377,445</u>	<u>\$ 3,788,520</u>	<u>\$ 3,411,075</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CONSOLIDATED GARBAGE SERVICE DISTRICT NO. 1 SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 17

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 4,029,700	\$ 4,214,700	\$ 4,445,545	\$ 230,845
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	750,900	750,900	782,990	32,090
Charges for services:				
Solid waste user fees	5,650,600	5,650,600	5,812,575	161,975
Investment earnings	200,000	200,000	124,516	(75,484)
Total revenues	10,631,200	10,816,200	11,165,626	349,426
EXPENDITURES				
Current:				
Sanitation:				
Operations	9,907,020	10,092,020	10,091,173	847
Excess (deficiency) of revenues over (under) expenditures	724,180	724,180	1,074,453	350,273
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	(1,079,530)	(1,079,530)	(1,079,530)	--
Net change in fund balances	(355,350)	(355,350)	(5,077)	350,273
Fund balances, January 1	12,215,563	12,215,563	12,215,563	--
Fund balances, December 31	<u>\$ 11,860,213</u>	<u>\$ 11,860,213</u>	<u>\$ 12,210,486</u>	<u>\$ 350,273</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 18

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Federal grants:				
Federal Emergency Management Agency	\$ 139,762	\$ 139,762	\$ 139,762	\$ --
Department of Justice	1,977,322	2,249,614	787,225	(1,462,389)
Office of National Drug Control Policy	6,624	6,624	--	(6,624)
Department of Transportation	6,001	6,001	5,775	(226)
Department of the Interior	9,000	9,000	2,767	(6,233)
Department of Health and Human Services	9,135,366	9,301,502	8,947,576	(353,926)
Department of Housing and Urban Development	36,997,396	37,291,848	13,494,741	(23,797,107)
Department of Agriculture	137,823	137,823	137,823	--
Environmental Protection Agency	513,178	513,178	67,183	(445,995)
State grants:				
Highway Safety Commission	127,788	115,394	61,326	(54,068)
Commission on Law Enforcement	748,011	720,402	453,003	(267,399)
Department of Military Affairs	3,353,129	3,324,077	1,165,835	(2,158,242)
Department of Public Safety and Corrections	606,260	1,367,704	384,660	(983,044)
Office of the Governor	1,620,165	1,613,177	80,208	(1,532,969)
Louisiana State Supreme Court	88,530	92,065	68,502	(23,563)
Department of Revenue	39,743	39,743	19,743	(20,000)
Department of Transportation and Development	274,746	274,746	52,090	(222,656)
Louisiana State Capital Outlay Bill	15,000	15,000	15,000	--
Louisiana Housing Finance Agency	1,324,359	1,059,921	654,134	(405,787)
Department of Culture, Recreation and Tourism	185,882	185,882	92,113	(93,769)
Department of Social Services	860,746	868,528	366,221	(502,307)
Department of Labor	12,580,620	11,719,501	6,024,201	(5,695,300)
Department of Environmental Quality	99,990	99,990	81,626	(18,364)
Department of Agriculture	60,000	58,370	40,037	(18,333)
Department of Education	2,326,311	2,329,530	1,710,005	(619,525)
Department of Economic Development	30,000	30,000	3,198	(26,802)
Other grants:				
Capital Region Planning Commission	75,009	75,009	27,672	(47,337)
Entergy	36,813	36,813	36,508	(305)
Pennington Foundation	50,000	50,000	32,498	(17,502)
Summerlee Foundation	2,207	2,207	1,711	(496)
North Baton Rouge Chemical Industry Task Force	13,500	13,500	12,025	(1,475)
State Farm Insurance Company	20,000	20,000	20,000	--
Arts Council of Greater Baton Rouge	17,366	17,366	8,450	(8,916)
Capital Area United Way	19,984	19,984	19,984	--
Total intergovernmental revenues	73,498,631	73,804,261	35,013,602	(38,790,659)
Investment earnings	--	3,773	27,850	24,077
Miscellaneous revenues:				
Program income (Housing and Urban Development)	1,163,943	819,793	819,793	--
Condemnations (Housing and Urban Development)	--	163	163	--
Headstart - in kind contributions	1,995,331	2,037,640	2,037,640	--
Total miscellaneous revenues	3,159,274	2,857,596	2,857,596	--
Total revenues	76,657,905	76,665,630	37,899,048	(38,766,582)

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 18
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current:				
General government:				
City Constable - Bulletproof Vest Grant	\$ 1,826	\$ --	\$ --	\$ --
National Spatial Data Infrastructure Program	9,000	9,000	2,767	6,233
Governor's Safe and Drug Free Schools and Communities	24,592	24,592	7,904	16,688
City Court Volunteers in the Court	--	(54)	(54)	--
City Constable - DARE	31,597	31,597	18,426	13,171
City Constable Electronic Equipment	1,006	1,006	1,006	--
Total general government	68,021	66,141	30,049	36,092
Public safety:				
Assistance to Firefighters	199,660	199,660	199,660	--
Local Law Enforcement Block Grant	273,039	842,016	365,500	476,516
Drug-free Communities	211,972	211,972	80,128	131,844
Domestic Preparedness Equipment Program	235,500	235,500	205,086	30,414
Project Sentry	300,000	299,502	55,189	244,313
Personal Protective Equipment Grant	24,750	24,750	24,688	62
Project Safe Neighborhoods	144,923	144,923	79,926	64,997
Police Intelligence Technology Grant	1,600	1,600	1,500	100
Police Bulletproof Vest Program	11,386	11,386	11,386	--
Community Prosecution and Project Safe Neighborhoods	250,000	250,000	29,425	220,575
Project Safe Neighborhoods Community Outreach Program	285,000	285,000	--	285,000
First Responder Training	6,001	6,001	5,775	226
Metropolitan Medical Response System	421,725	357,098	177,199	179,899
Ecstasy and Club Drug Infrastructure Development	315,669	315,669	271,022	44,647
Medical Reserve Corps	50,000	50,000	--	50,000
High Intensity Drug Trafficking Area	6,624	6,624	--	6,624
Rural Development Grant	25,000	44,990	44,990	--
Governor's Safe and Drug-free Schools and Community	50,573	43,595	27,315	16,280
State and Local Domestic Preparedness Equipment Program	506,260	959,937	297,343	662,594
Domestic Preparedness Equipment Grant: Urban Search and Rescue Funding	100,000	56,632	28,667	27,965
Tropical Storm Isidore	417	417	417	--
Hurricane Lili	3,496	(556)	(556)	--
Community Emergency Response Team Grant	16,412	16,412	16,412	--
Hurricane Lili-Tropical Storm Isidore Hazard Mitigation Plan	37,500	37,500	--	37,500
Enhanced Hazardous Materials Grant	3,250	3,250	3,250	--
Hazardous Materials Emergency Preparedness Grant	5,071	5,071	5,071	--
Citizen Corps Council	1,000	1,000	920	80
Supplemental Planning Grant	6,000	6,000	2,154	3,846
Regional Planning Grant	125,356	125,356	33,977	91,379
Regional Bioterrorism and Emergency Response Planning	60,000	60,000	--	60,000
Families In Need of Services	118,910	110,566	74,794	35,772
Juvenile and Underage Drinking Enforcement Task Force	39,743	39,743	19,743	20,000
Drug Abuse Resistance Education	86,024	85,261	49,922	35,339
City Court Electronic Equipment Enhancement	1,006	1,006	1,006	--
Juvenile Accountability Incentive Block Grant	595,513	560,685	320,628	240,057
Integrated Criminal Apprehension Project	123,222	123,222	123,222	--
Reduce Underage Drinking	61,903	61,898	32,102	29,796
Operation Crossroads	71,628	59,238	31,407	27,831
Shelter-in-Place Educational Partnership	13,500	13,500	12,025	1,475

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 18
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Public safety (continued):				
Pennington Foundation Grants	\$ 50,000	\$ 50,000	\$ 32,499	\$ 17,501
Non-grant funds:				
Multi-Jurisdictional Investigative Narcotics				
Task Force Program Income	156,872	160,402	22,909	137,493
Total public safety	4,996,505	5,866,826	2,686,701	3,180,125
Transportation:				
Street Name Sign Program	274,746	274,746	52,090	222,656
East Baton Rouge Flood Property Acquisition	173,073	173,073	46,285	126,788
Capital Region Planning Commission				
Transportation Planning Study	20,000	37,672	27,672	10,000
State Farm Intersection - Highland at Lee	20,000	20,000	20,000	--
Total transportation	487,819	505,491	146,047	359,444
Health and welfare:				
Summer Food Program	885,527	883,219	883,219	--
Tropical Storm Isidore-Hurricane Lili Mosquito Control	97,640	97,640	97,640	--
Low Income Housing Energy Assistance Program	707,201	572,723	486,239	86,484
Temporary Assistance to Needy Families	19,800	22,770	11,472	11,298
Federal Emergency Management Agency				
Emergency Shelter	19,984	19,984	19,984	--
Summerlee Foundation Grant	2,207	2,207	1,711	496
Non-grant funds:				
Health Insurance	--	--	(468)	468
Weatherization Assistance Program	640	640	--	640
Low Income Housing Energy Assistance Program	61,430	85,776	85,649	127
Summer Food Program	5,780	5,780	418	5,362
Temporary Assistance to Needy Families	96,660	96,660	--	96,660
Other	67,238	--	--	--
Total health and welfare	1,964,107	1,787,399	1,585,864	201,535
Culture and recreation:				
State Aid to Public Libraries	183,557	183,557	92,113	91,444
Early Childhood Collection Grant	2,325	2,325	--	2,325
Decentralized Arts Funding Grant	39,957	39,957	18,134	21,823
Total culture and recreation	225,839	225,839	110,247	115,592
Conservation and development:				
Environmental Protection Agency				
Brownsfield Pilot Program	507,560	513,178	122,773	390,405
Section 8 Operating Reserve	125,427	125,427	--	125,427
Sharlo Terrace II	665,336	673,521	329,909	343,612
MOD I Section 8 Rehabilitation	47,280	47,280	--	47,280
MOD III Section 8 Rehabilitation	2,007	2,007	--	2,007
MOD IV Section 8 Rehabilitation	1,507,016	1,528,445	485,897	1,042,548
Section 8 Certificate Program	633,761	633,761	--	633,761
Section 8 Voucher Program	486,395	707,313	681,503	25,810
Downtown Parking Structure Feasibility Study	143,347	143,347	99,225	44,122
Headstart	8,300,392	8,227,652	8,227,652	--
Urban Forestry Educational Enhancement	40,000	40,000	21,667	18,333

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 18
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
Urban Forestry Management and Greenspace Plan	\$ 20,000	\$ 18,370	\$ 18,370	\$ --
Headstart Food Program	1,440,784	1,432,955	813,430	619,525
Community Services Block Grant:				
Administration and Outreach	2,193,131	2,266,330	1,017,342	1,248,988
State Discretionary	6,550	15	--	15
McKinley High Renovations	1,500,000	1,500,000	--	1,500,000
Louisiana Job Employment Training	653,535	514,787	223,066	291,721
Community Development Emergency Shelter Grants	207,211	349,686	140,871	208,815
Emergency Shelter Grants	5,365	5,365	--	5,365
Flood Mitigation Assistance Program - Commercial				
Floodproofing	24,000	(1,000)	(1,000)	--
East Baton Rouge Parish Elevation Project	3,950	12,429	12,429	--
USTfields Pilot Program	15,000	15,000	3,876	11,124
Blight Elimination Grant	9,990	9,990	2,750	7,240
Workforce Investment Act:				
Administration	1,026,340	1,014,939	478,720	536,219
Adult Program	2,518,669	2,486,697	1,820,040	666,657
Youth Program	3,140,611	3,009,599	1,334,824	1,674,775
Dislocated Workers Program	2,767,381	2,683,188	1,323,279	1,359,909
Tropical Storm Allison	992,987	148,964	148,964	--
Weatherization Assistance Program	387,358	244,128	45,183	198,945
Community Development - Metro Share Grant	210,000	210,000	112,840	97,160
Small and Emerging Business Development Program	30,000	30,000	3,198	26,802
Gulf States Emergency Management	36,813	31,676	31,371	305
Non-grant funds:				
Headstart Programs	33,541	31,361	(1,356)	32,717
Childhood Learning Centers Food Program	810	810	--	810
Rental Rehabilitation Local Funds	410,673	453,250	--	453,250
Head Start - In Kind Services	1,995,331	2,037,640	2,037,640	--
Louisiana Job Employment Training	91,558	91,558	1	91,557
Downtown Visitors Amenity Plan	30,000	30,000	30,000	--
Urban/Economic Development Program:				
Program Administration	19,845	--	--	--
Contingencies	26,364	--	--	--
Community Development Block Grant:				
Public Improvements, Facilities	96,094	96,094	--	96,094
Demolition and Clearance	366,060	366,060	179,344	186,716
Public Services	2,303,521	2,270,591	665,503	1,605,088
Relocation Assistance	35,000	35,000	--	35,000
Housing Rehabilitation	7,428,003	7,964,871	4,502,569	3,462,302
Economic Development	168,291	168,291	46,537	121,754
Planning	10,000	10,000	--	10,000
Program Administration	3,528,691	3,260,085	1,415,498	1,844,587
Contingencies	340,599	225,874	--	225,874
Community Development Home Program:				
Construction of Housing	56,488	56,488	--	56,488
Direct Home Ownership Assistance	5,557,779	5,557,779	1,854,347	3,703,432
Housing Rehabilitation	1,187,579	1,187,579	--	1,187,579
Program Administration	1,405,241	1,495,732	438,574	1,057,158
Community Housing Development Organization	2,113,191	2,113,191	228,804	1,884,387

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 18
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
Continuum of Care - Supportive Housing Program:				
Public Services	\$ 3,564,744	\$ 3,428,481	\$ 1,520,867	\$ 1,907,614
Program Administration	208,070	201,097	89,647	111,450
Housing Opportunities for Persons with AIDS Program:				
Public Services	1,185,568	1,185,568	795,496	390,072
Program Administration	29,970	29,970	29,970	--
Total conservation and development	61,841,207	60,922,419	31,331,620	29,590,799
Capital outlay	9,147,359	8,961,405	3,868,637	5,092,768
Total expenditures	78,730,857	78,335,520	39,759,165	38,576,355
Excess (deficiency) of revenues over (under) expenditures	(2,072,952)	(1,669,890)	(1,860,117)	(190,227)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	--	184,804	184,804	--
Library Board of Control Fund	10,737	10,737	10,737	--
Capital Projects Fund	56,661	56,661	56,661	--
Total transfers in	67,398	252,202	252,202	--
Transfers out:				
General Fund	173,092	(372,821)	(372,821)	--
Proceeds of capital asset disposition	2,180	10,155	10,155	--
Total other financing sources and uses	242,670	(110,464)	(110,464)	--
Net change in fund balances	(1,830,282)	(1,780,354)	(1,970,581)	(190,227)
Fund balances, January 1	1,947,076	1,947,076	1,947,076	--
Fund balances, December 31	\$ 116,794	\$ 166,722	\$ (23,505)	\$ (190,227)

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CITY SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 19

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 14,963,380	\$ 14,963,380	\$ 14,858,518	\$ (104,862)
Investment earnings	601,080	601,080	701,198	100,118
Total revenues	15,564,460	15,564,460	15,559,716	(4,744)
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	9,210,000	9,210,000	9,210,000	--
Interest and fiscal charges:				
Bond interest	6,272,560	6,272,560	6,272,549	11
Paying agent fees	7,000	7,000	2,286	4,714
Total interest and fiscal charges	6,279,560	6,279,560	6,274,835	4,725
Total expenditures	15,489,560	15,489,560	15,484,835	4,725
Excess (deficiency) of revenues over (under) expenditures	74,900	74,900	74,881	(19)
Fund balances, January 1	22,172,182	22,172,182	22,172,182	--
Fund balances, December 31	\$ 22,247,082	\$ 22,247,082	\$ 22,247,063	\$ (19)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 20

	Budgeted Amounts		Actual Amounts Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 638,940	\$ 642,690	\$ 628,620	\$ (14,070)
Investment earnings	14,700	14,700	21,044	6,344
Total revenues	653,640	657,390	649,664	(7,726)
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	505,000	505,000	505,000	--
Interest and fiscal charges:				
Bond interest	136,730	136,730	136,723	7
Paying agent fees	12,000	15,750	8,024	7,726
Total interest and fiscal charges	148,730	152,480	144,747	7,733
Total expenditures	653,730	657,480	649,747	7,733
Excess (deficiency) of revenues over (under) expenditures	(90)	(90)	(83)	7
Fund balances, January 1	727,384	727,384	727,384	--
Fund balances, December 31	\$ 727,294	\$ 727,294	\$ 727,301	\$ 7

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
STATE AND LOCAL GOVERNMENT SECURITIES DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 21

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment earnings	\$ 175,380	\$ 175,380	\$ 175,384	\$ 4
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	<u>(1,001,410)</u>	<u>(1,001,410)</u>	<u>(1,001,484)</u>	<u>(74)</u>
Net change in fund balances	(826,030)	(826,030)	(826,100)	(70)
Fund balances, January 1	<u>4,167,170</u>	<u>4,167,170</u>	<u>4,167,170</u>	<u>--</u>
Fund balances, December 31	<u>\$ 3,341,140</u>	<u>\$ 3,341,140</u>	<u>\$ 3,341,070</u>	<u>\$ (70)</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TAXABLE REFUNDING BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT C - 22

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ 12,000	\$ 1,300	\$ 1,879	\$ 579
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	1,613,080	2,115,000	2,115,000	--
Interest and fiscal charges:				
Bond interest	3,214,070	2,580,171	2,577,997	2,174
Paying agent fees	108,370	34,965	33,221	1,744
Total interest and fiscal charges	3,322,440	2,615,136	2,611,218	3,918
Bond issuance costs	--	385,000	354,959	30,041
Total expenditures	4,935,520	5,115,136	5,081,177	33,959
Excess (deficiency) of revenues over (under) expenditures	(4,923,520)	(5,113,836)	(5,079,298)	34,538
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	5,265,350	4,178,990	4,125,186	(53,804)
Net change in fund balances	341,830	(934,846)	(954,112)	(19,266)
Fund balances, January 1	954,112	954,112	954,112	--
Fund balances, December 31	\$ 1,295,942	\$ 19,266	\$ --	\$ (19,266)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EXCESS REVENUE AND LIMITED TAX DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT C - 23

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	\$ 1,815,500	\$ 2,253,945	\$ 2,253,945	\$ --
Interest and fiscal charges:				
Bond interest	205,990	201,490	70,983	130,507
Total expenditures	2,021,490	2,455,435	2,324,928	130,507
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	521,490	521,490	390,983	(130,507)
Capital Projects Fund	1,500,000	1,933,945	1,933,945	--
Total other financing sources	2,021,490	2,455,435	2,324,928	(130,507)
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.